

BENTON COUNTY PUBLIC UTILITY DISTRICT No. 1
Benton County, Washington
January 1, 1992 Through December 31, 1992

Schedule Of Findings

1. Benton County Public Utility District No. 1 Should Ensure Compliance With Residential Weatherization Grant Provisions

Benton County Public Utility District No. 1 was not in compliance with the United States Office of Management and Budget Circular A-102, Attachment G - *Standards for Financial Management Systems*, paragraph 2, subpart a, which requires that the district's financial management system provide accurate, current, and complete disclosure of the financial results of federally assisted activities. The residential weatherization program requires Federal Financial Summary Reports (1418F) be completed and submitted to the Bonneville Power Administration at least quarterly. The district prepares and submits the 1418F's monthly. However, two of the twelve monthly reports contained errors in which correct numerical amounts were reported on incorrect lines. There were no questioned costs in connection with the errors.

We recommend that the district implement monitoring procedures to ensure the accuracy of Federal Financial Summary Reports.

